

2007 EZ

DELAWARE INDIVIDUAL RESIDENT
INCOME TAX RETURN
FORM 200-03 EZ

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning _____ and ending _____
Your Social Security No. _____ Spouse's Social Security No. _____

(Attach Label Here) DO NOT COVER SOCIAL SECURITY NUMBERS

Your Last Name _____ First Name and Middle Initial _____ Jr., Sr., III., etc. _____

Spouse's Last Name _____ Spouse's First Name _____ Jr., Sr., III., etc. _____

Present Home Address (Number and Street) _____ Apt. # _____

City _____ State _____ Zip Code _____

FILING STATUS (MUST CHECK ONE)

1. ☐ Single, Divorced, Widow(er) 2. ☐ Joint 5. ☐ Head of Household

If you were a part-year resident in 2007, give the dates you resided in Delaware.

From _____ 2007 To _____ 2007
Month Day Month DayCHECK IF: YOU WERE 65 OR OVER ☐ BLIND ☐ CHECK IF: SPOUSE WAS 65 OR OVER ☐ BLIND ☐

1. ENTER AMOUNT FROM FEDERAL RETURN (See instructions on back).....	1		00
2. Pension/Retirement Exclusion (See instructions on back).....	2		00
3. Delaware Adjusted Gross Income. Subtract Line 2 from Line 1.....	3		00
4. Standard Deduction: Filing Statuses 1 & 5 Enter \$3250 Filing Status 2 Enter \$6500.....	4		00
5. ADDITIONAL STANDARD DEDUCTION FROM WORKSHEET (See back).....	5		00
6. Add Lines 4 and 5.....	6		00
7. Subtract Line 6 from Line 3. This is your TAXABLE INCOME Compute Tax on this Amount or Use the Tax Table.....	7		00
8. Tax Liability from Tax Table/Schedule.....	8		00
9a. Enter number of exemptions claimed on Federal Return..... X \$110.....	9a		00
9b. CHECK BOX(ES): If you were 60 or over <input type="checkbox"/> Spouse was 60 or over (Filing Status 2) <input type="checkbox"/> Enter number of boxes checked X \$110.....	9b		00
10. Tax imposed by State of _____ (Must attach copy of other state return and DE Schedule I).....	10		00
11. Earned Income Tax Credit. See instructions on Page 8 for required documentation to attach.....	11		00
12. TOTAL Non-Refundable Credits. Add Lines 9a, 9b, 10 & 11 and enter here.....	12		00
13. BALANCE. Subtract Line 12 from Line 8 and enter here. If Line 12 is greater than Line 8, enter "0" (ZERO).....	13		00
14. Delaware Tax Withheld (Attach W-2s/1099s).....	14		00
15. 2007 Estimated Tax and Extension Payments.....	15		00
16. TOTAL Refundable Credits. Add Lines 14 and 15 and enter here	16		00
17. BALANCE DUE. If Line 13 is greater than Line 16, subtract Line 16 from Line 13 and enter here.....>	17		00
18. OVERPAYMENT. If Line 16 is greater than Line 13, subtract Line 13 from Line 16 and enter here.....>	18		00
19. CONTRIBUTIONS TO SPECIAL FUNDS DE Schedule III <u>must</u> be completed and attached.....	19		00
20. AMOUNT OF LINE 18 TO BE APPLIED TO 2008 ESTIMATED TAX ACCOUNT.....ENTER >	20		00
21. PENALTIES AND INTEREST DUE. If Line 17 is greater than \$400, see estimated tax instructions.....ENTER >	21		00
22. NET BALANCE DUE. Add Lines 17, 19 and 21 and enter here.....PAY IN FULL >	22		00
23. NET REFUND. Subtract Lines 19, 20 and 21 from Line 18.....ZERO DUE/TO BE REFUNDED >	23		00

DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b and c below. See instructions for details.

a. Routing Number b. Type: ☐ Checking ☐ Savingsc. Account Number

NOTE: If your refund is adjusted by \$10.00 or more, a paper check will be issued and mailed to the address on your return.

DATE OF DEATH

SPOUSE	TAXPAYER
Month / Day / Year	Month / Day / Year

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature _____	Date _____	Signature of Paid Preparer _____	Date _____
Spouse's Signature (If filing joint) _____	Date _____	Address-Zip Code _____	
Home Phone _____	Business Phone _____	Business Phone _____	EIN, SSN, OR PTIN _____
E-Mail Address _____		E-Mail Address _____	

2007 DELAWARE RESIDENT SCHEDULES

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
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DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of _____ (enter 2 character state name).....	1		00		00
2. Tax imposed by State of _____ (enter 2 character state name).....	2		00		00
3. Tax imposed by State of _____ (enter 2 character state name).....	3		00		00
4. Tax imposed by State of _____ (enter 2 character state name).....	4		00		00
5. Tax imposed by State of _____ (enter 2 character state name).....	5		00		00
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return	6		00		00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child **YOU CLAIMED** the Earned Income Credit for on your federal return.

Qualifying Child Information		CHILD 1	CHILD 2
7. Child's Name (First and Last Name).....	7		
8. Child's SSN	8		
9. Child's Year of Birth.....	9		
10. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B).....	10		00
11. Federal earned income credit from Federal Form 1040, Line 66a; Form 1040A, Line 40a; Form 1040 EZ, Line 8a.....	11		00
12. Delaware EITC Percentage (20%).....	12	.20	
13. Multiply Line 11 by Line 12	13		00
14. Enter the Smaller of Line 10 or Line 13 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14.....	14		00

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

15. A. Non-Game Wildlife		00	F. Organ Donations		00
B. U.S. Olympics		00	G. Diabetes Educ.		00
C. Emergency Housing		00	H. Veteran's Home		00
D. Children's Trust		00	I. DE National Guard		00
E. Breast Cancer Educ.		00	J. Juv. Diabetes Fund		00

Enter the total Contribution amount here and on EZ Return, Line 19

or Resident Return, Line 23..... 15

	00
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This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.

200-03 FORM EZ 2007 INSTRUCTIONS

You **CAN** use this form **ONLY** if:

1. Your filing status is **SINGLE, JOINT, HEAD OF HOUSEHOLD, DIVORCED OR WIDOW(ER) on December 31, 2007.**
2. Your income is entirely from wages, salaries, tips, unemployment compensation, pension, and interest. Interest income must be \$1,500 or less.
3. You elect to take the Standard Deduction.
4. You are a full-year resident or part-year resident electing to file as a full-year resident.
5. Your tax credits are limited to personal credits, a credit for taxes paid to another state, EITC, Delaware withholding and estimated tax payments. The Firefighter Credit **cannot** be taken on this form.

Please have your federal income tax return completed before completing your Delaware return. Your federal return will be used to prepare your Delaware return. You must also have your other state return(s) completed in order to enter the correct amount on Line 10 (if entitled). DO NOT enter the amount paid to another state from your W-2s. YOU MUST use the amount from your other state return(s). YOU MUST include a copy of the other state return and DE Schedule I in order to take a credit on Line 10.

LINE-BY-LINE INSTRUCTIONS

Line 1 - Enter the amount from Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 21; or Federal Form 1040, Line 37.

Line 2 - **PENSION EXCLUSION** - Amounts received as pensions from employers (including pensions of a deceased individual) may qualify for an exclusion from Delaware taxable income, subject to the limitations described below.

NOTE: A taxpayer is entitled to **ONLY ONE** exclusion when receiving more than one pension. A husband and wife who both receive pensions are each entitled to an exclusion. A pension exclusion **CANNOT** exceed the total of pension and other qualified retirement income claimed as income on Line 1.

Age	Amount of Exclusion
Under 60	\$2,000 or amount of pension (whichever is less)
60 or over	\$12,500 or amount of pension and eligible retirement income (whichever is less)

RETIREMENT - NON-PENSION INCOME - Delaware Tax Law authorizes an exclusion of up to \$12,500 from eligible retirement income for individuals age 60 or older. Eligible retirement income will include dividends, interest, capital gains, net rental income and many qualified retirement plans (IRC Sec. 4974), such as IRAs and Keogh plans, and government-deferred compensation plans. If you have eligible retirement income, other than interest, you must file Form 200-01. See the information on an early distribution from an IRA or Pension Fund and the Pension Exclusion example instruction on page 10 in the instruction booklet.

NOTE: Individuals 60 years of age or over with income of less than \$10,000 on Line 3 should consider filing Form 200-01 if they qualify for the "60 or Over or Disabled" Exclusion (see instruction booklet, Page 11, Line 39).

Line 4 - Enter your standard deduction as follows:

\$3,250 - Single, Divorced, Widow(er), Head of Household
\$6,500 - Married Filing Joint

Line 5 - Enter the total from the worksheet below on Line 5.

ADDITIONAL STANDARD DEDUCTION WORKSHEET				
Check if:	65 or over	Blind	No. Boxes Checked	Amount
You are	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
Spouse is	<input type="checkbox"/>	<input type="checkbox"/>	_____ X 2,500 =	_____
Total				_____

Line 7 - Subtract amount on Line 6 from amount on Line 3 and enter.

Line 8 - Compute your tax using the taxable income (Line 7). You **MUST** use the tax tables if Line 7 is under \$60,000 or, the tax rate schedule if Line 7 is \$60,000 or over.

Line 9a - **PERSONAL CREDITS** - Enter the number of exemptions claimed on your federal return. Multiply number by \$110 and enter on Line 9a.

NOTE: If you are claimed as a dependent on another person's return, you CANNOT take a personal credit on your Delaware return. Enter "0" on Line 9a.

Line 9b - **ADDITIONAL PERSONAL CREDITS** - If you or your spouse were 60 years of age or older on December 31, 2007.

1. Check the appropriate box(es) on Line 9b.
2. Enter the total number of box(es) checked and multiply this number by \$110. Enter total on Line 9b.

Line 10 - **Other State Tax Credit** - If you are a resident of Delaware (or elect to be taxed as one) and pay income tax to another state which is also included in your Delaware taxable income, the law allows you a tax credit against your Delaware income tax. **Do not include city wage taxes or county taxes payable with your other state return. See page 7 of the Delaware Resident Instruction Booklet for additional information.**

Line 11 - **EITC (See instruction booklet page 8)**

Line 13 - Subtract Line 12 from Line 8 to determine the balance of the tax liability. If Line 12 is more than Line 8, enter "0" (zero).

Line 14 - Enter total amount of Delaware State Income tax withheld from your W-2 and 1099R Form(s). **Do not include other state or local taxes withheld from your W-2 on this line.**

Line 15 - **ESTIMATED TAX** - Enter total quarterly estimated tax payments for 2007 including any credit carryover from your 2006 return. To receive credit for fourth quarter estimated tax payments, they must have been made by January 15, 2008. Also, enter the amount paid with Form 1027 (Automatic Extension) on this line. See page 4 of the Delaware Resident Instruction Booklet for more information regarding the requirement to file Estimated Taxes. Also on page 4 is information regarding penalties for the failure to file Estimated Taxes.

Line 19 - If you wish to contribute a donation to one or more of these worthwhile funds, complete DE Schedule III. **The minimum amount of contribution is \$1.00.** Enter the total of all contributions on Line 19.

Line 20 - If you wish to apply a portion of your overpayment to your 2008 Delaware Estimated Tax Account, enter the amount to be applied on Line 20.

NOTE: An amount entered on Line 20 will reduce the amount of your overpayment refunded to you.

Line 21 - If you owe penalties and interest you may choose to compute the amount of penalties and interest due, or you may leave Line 21 blank and the Division of Revenue will calculate the amount and send you a bill. (See instruction booklet, pages 4 and 5).

Line 22 - If you have a Balance Due on Line 17, add Lines 17, 19 and 21. Enter the total on Line 22 and pay in full.

Line 23 - If you do not have a balance due or a refund due, enter "0" (Zero) on Line 23. If you have an overpayment on Line 18, subtract Lines 19, 20 and 21 from Line 18. Enter the amount of overpayment to be refunded to you on Line 23.

Direct Deposit Information

Complete the Direct Deposit Information section if you want the amount shown on Line 23 to be directly deposited into your bank account. You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. Detailed instructions are included in the Delaware Resident Instruction Booklet. **Note: If your refund is adjusted by \$10.00 or more, a paper check will be issued and mailed to the address on your return.**

Sign and date the return. Keep a copy for your records.

NET BALANCE DUE (LINE 22):

DELAWARE DIVISION OF REVENUE
P.O. BOX 508
WILMINGTON, DE 19899-0508

NET REFUND (LINE 23):

DELAWARE DIVISION OF REVENUE
P.O. BOX 8765
WILMINGTON, DE 19899-8765

ZERO (LINE 23):

DELAWARE DIVISION OF REVENUE
P.O. BOX 8711
WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO : DELAWARE DIVISION OF REVENUE
REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

(Rev 10/23/07)